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Date: October 25, 2005Janet Fare
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(Signature of person faxing paper)

YAMAP0718USA

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Odagawa, et al.

Serial No: 10/034,895

Filed: December 28, 2001

Art Unit: 1773

Examiner: Leszek B. Killiman

Confirmation No. 2008

For: MAGNETO-RESISTANCE EFFECT ELEMENT, MAGNETO-RESISTANCE EFFECT MEMORY CELL, MRAM, AND METHOD FOR PERFORMING INFORMATION WRITE TO OR READ FROM THE MAGNETO-RESISTANCE EFFECT MEMORY CELL

REPLY TO OFFICE ACTION MAILED 26 AUGUST 2005

VIA FACSIMILE
M/S AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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OCT 26 2005

Dear Sir:

The present Reply is filed as a complete response to the Office Action mailed 25 August 2005, for which a three month period for reply was provided. Accordingly Applicant's Reply is timely filed. Applicant respectfully requests entry of the present Reply, reconsideration of the application, and allowance of the claims.

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